

## ABSTRACT OF THE DISCLOSURE

The photoresist stripping agent of the present invention contains a reaction product that is produced by the reaction of formaldehyde and an alkanol amine in a molar ratio of 0.8 or less. The photoresist stripping agent  
5 easily removes, at low temperatures in a short period of time, photoresist layers applied on substrates, photoresist layers remaining after etching and photoresist residues after ashing subsequent to etching. The photoresist stripping agent also removes the photoresist layers and photoresist residues without corroding substrates, wiring materials, insulating layers, etc. to enable  
10 the fine processing and provide high precision circuits.